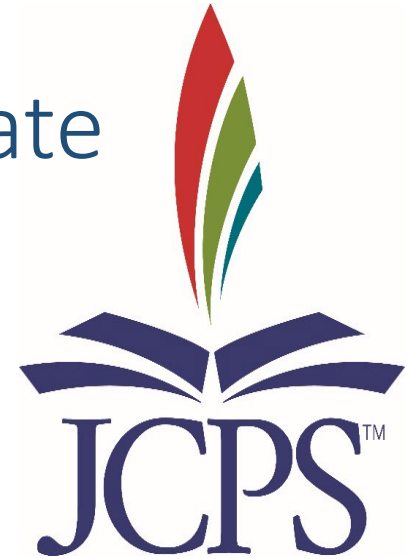


Internal Audit FY21-22 Status Update Proposed FY 2023 Audit Plan



*Audit and Risk Management Advisory Committee
August 25, 2022*

Internal Audit Team

- Jodell Renn, CPA, CIA, CFE Director of Internal Audit
 - Chalynn Comage, CFE, Risk Investigator
 - John LeMaster, CPA Internal Auditor
 - Sonya Miller, Internal Auditor
 - Shari Mattingly, Clerk
- Co-Sourced Partners
 - Armanino LLP
 - Strothman & Company



2021-2022 Work Plan Status Update

Accomplishments To Date:

- Contract Administration Process Review – Assurance;
- Google Suite Follow-Up on Corrective Action – Co-Sourced, Armanino LLP;
- Penetration and Vulnerability Testing – Co-Sourced, Armanino LLP;
- Monthly monitoring of school activity funds (SAF);
- Facilitated implementation of new chart of accounts framework for School Activity Funds
- Monthly monitoring of school attendance;
- Performed 7 investigations/inquiries (4 open investigations);



2021-2022 Work Plan Status Update continued

Accomplishments To Date (continued):

- Purchasing Process – Assurance;
- Family Resource and Youth Services Centers (FRYSC) monitoring – Consulting
- Access Controls Review – Co-Sourced, Strothman & Co. Employee Separation Review – Assurance – (waiting on Management Responses)
- MBE/WBE Participation Analysis – Consulting; (waiting on Management Responses)
- Risk Maturity Model development – Backpack of Success program – Consulting; - Postponed to FY2023



2021-2022 Work Plan Status Update continued

In Process/To Be Scheduled:

- Participated on staff committees in an advisory capacity;
 - IT Risk Management (Work Group and Executive);
 - Racial Equity Analysis Protocol;
 - Records Management;
- Administers the anonymous reporting hotline (as of 06/30/2022)
 - 922 reports, 599 (65 percent) Bullying or Harassment
- Selected Vendor - governance, risk and compliance tools – Consulting; - Workiva
 - Initial Processes – School Climate and Culture, Internal Audit process, and IT Risk Management;



2020-2021 Work Plan Status Update continued

In Process/To Be Scheduled:

- Inventory Management Process Review – Consulting – Finalizing
 - Nutrition Services
 - Operations
- Electronic Travel and Expense pilot project – Consulting; (testing) – In Process
- Building Modification Process – Consulting; - Postponed to FY2023
- Geographic Information Systems – Consulting; - Postponed to FY2023



FY 2023 Audit Plan

Planning Activities performed:

- Met with Board Members
- Met with all Cabinet Leaders and other key personnel
- Met with external audit resources
- Met with Auditors from Council of Great City Schools
- Reviewed Protiviti *Executive Perspectives on Top Risks for 2022*
- Performed a risk assessment of audit universe
- Evaluated staff and external resources

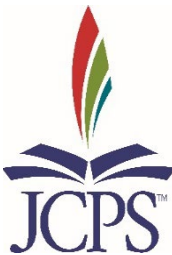


FY 2023 Audit Plan continued

Proposed Assurance Projects, does not include carried over projects from FY 2022:

- ❖ Grant Management and Administration Review
- ❖ Inventory of Physical Devices Review
- ❖ Microsoft Cloud Review Follow Up on Corrective Action *
- ❖ Network Administration – Penetration Testing & Vulnerability Scan*
- ❖ Ransomware Assessment*
- ❖ School Activity Funds On-Site Reviews
- ❖ Travel and Expense Reimbursement Review

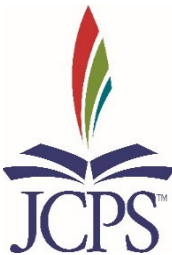
*co-sourced



FY 2023 Audit Plan continued

Proposed Consulting Projects, does not include carried over projects from FY 2022:

- ❖ Family Resource and Youth Services Centers Assessment
- ❖ Implementation Governance Risk Compliance Platform
 - ❖ Internal Audit
 - ❖ IT Risk Management
 - ❖ Safe Crisis Management
- ❖ Substitute Teachers Usage Process



FY 2023 Audit Plan continued

Monitoring Activities:

❖ Monthly Monitoring:

- ❖ School Activity Funds transactions
- ❖ School Attendance
- ❖ Payroll

❖ Monthly Verification Packets

❖ Principals Combining Budget

❖ Year-end School Activity Funds Close Process



Questions

